

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:

LECLAIRRYAN PLLC,

Debtor.¹

Chapter 7

Case No. 19-34574 (KRH)

**FIRST INTERIM APPLICATION OF HUNTON ANDREWS KURTH LLP, SPECIAL
COUNSEL FOR TRUSTEE, FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES INCURRED**

Hunton Andrews Kurth (“Hunton”), special counsel for Lynn L. Tavenner, Chapter 7 Trustee (the “Trustee”) for the bankruptcy estate of LcClairRyan PLLC (the “Debtor”), submits this interim application (the “Application”) for interim allowance of compensation for professional services rendered by Hunton to the Trustee during the period of November 1, 2019, through January 31, 2020 (the “First Application Period”), under sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the United States Bankruptcy Court for the Eastern District of Virginia Local Bankruptcy Rules (the “Local Rules”). In support of this Application, Hunton represents as follows:

¹ The last four digits of the Debtor’s federal tax identification number are 2451.

HUNTON ANDREWS KURTH LLP
Riverfront Plaza, East Tower
951 East Byrd Street
Richmond, Virginia 23219
Telephone: (804) 788-8200
Facsimile: (804) 788-8218
Tyler P. Brown (VSB No. 28072)
Jason W. Harbour (VSB No. 68220)
Henry P. (Toby) Long, III (VSB No. 75134)

Special Counsel to the Trustee

I. JURISDICTION, VENUE AND PREDICATES FOR RELIEF

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

3. The predicates for the relief requested herein are section 327(e) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-1.

II. BACKGROUND

4. On September 3, 2019 (the “Petition Date”), the Debtor filed with the Court a voluntary petition for relief under Chapter 11 of Title 11 of the Bankruptcy Code, commencing the above-captioned Chapter 11 case.

5. On October 4, 2019, this Court entered the Order of Conversion of Chapter 11 to Chapter 7 (Docket No. 140), converting the Debtor’s case to a case under Chapter 7 of the Bankruptcy Code. Upon conversion, the Trustee was appointed interim trustee, and no other trustee having been elected at the meeting of creditors, she continues to serve as Trustee.

6. On November 1, 2019, the Trustee engaged Hunton as special counsel to represent the Trustee in this bankruptcy case in certain matters other than in the general administration of the case. On December 20, 2019, the Court entered its *Order Authorizing the Employment and Retention of Hunton Andrews Kurth LLP as Special Counsel for the Trustee* [D.I. 311], effective as of November 1, 2019.

III. RELIEF REQUESTED

7. Hunton submits this Application (a) for interim allowance of reasonable compensation for the actual, reasonable and necessary professional services that it has rendered as special counsel for the Trustee in this case for the First Application Period in the amount of

\$81,121.00, and (b) for reimbursement of actual, reasonable and necessary expenses incurred in representing the Trustee during the First Application Period in the amount of \$0.00.

8. A summary schedule of the time expended by all Hunton professionals and paraprofessionals engaged in the representation of the Trustee during the First Application Period is attached hereto as Exhibit A. A summary schedule of hours and fees covered during the First Application Period, categorized by project code is attached hereto as Exhibit B.

9. During the First Application Period, Hunton provided the following services to, and as requested by, the Trustee: (i) advising the Trustee in connection with the termination of the Debtor's 401(k) benefit plan and distribution of certain related plan funds; and (ii) advising the Trustee with respect to certain benefits regulations. In performing the services detailed in this Application, Hunton has endeavored to ensure that its professionals comply with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures or orders of the Court.

10. Hunton has made no prior request for payment of professional fees in its capacity as special counsel to the Trustee. Hunton has received no payments for professional fees or expenses incurred during the First Application Period. While the estate does not currently have funds to pay Hunton's fees incurred to date, funds are available to pay a portion of Hunton's fees from forfeiture and expense account funds held by the 401(k) account that are not property of the estate and that may be used for the expenses in accordance with the terms of the 401(k) plan.

11. In accordance with Bankruptcy Rule 2016 and Local Bankruptcy Rule 2016-1, a detailed chronological itemization of the services rendered by each professional and paraprofessional, calculated by tenths of an hour and categorized in accordance with the

appropriate project code and a detailed chronological itemization of the expenses incurred by Hunton during the First Application Period are attached hereto as Exhibit C.

12. Hunton has endeavored to represent the Trustee in the most expeditious and economical manner possible. Tasks have been assigned to attorneys and paralegals at Hunton so that the work has been performed by those most familiar with the particular matter or task and, where attorney involvement was required, by the lowest hourly rate professional appropriate for a particular matter. Moreover, Hunton has endeavored to coordinate with any other professionals involved in this case so as to minimize any duplication of effort and to minimize attorneys' fees and expenses to the Trustee. Hunton believes it has been successful in this regard.

13. No agreement or understanding exists between Hunton and any other person for the sharing of compensation received or to be received for services rendered in or in connection with this case.

IV. REQUEST FOR LIMITED WAIVER OF BANKRUPTCY RULE 2002(A)(6)

14. Pursuant to Bankruptcy Rule 2002(a)(6) and Local Bankruptcy Rule 2002-1(A), the proponent of an application for compensation or reimbursement of expenses in excess of \$1,000 is required to give notice of the hearing on the application ("Notice") to the debtor, the trustee, and all creditors, except as stated by order of the Court.

15. The creditor mailing matrix provided by the Court lists over 30,200 potential creditors in this case. Hunton submits that providing Notice and/or a copy of the Application via mail to all such parties would impose an extraordinary burden on the estate, with the cost of postage running into the many thousands of dollars. Thus, Hunton respectfully requests that the Court grant Hunton a limited waiver of Rule 2002(a)(6) and Local Rule 2002-1(A) by authorizing Hunton to serve Notice and a copy of this Application electronically and/or by first-

class mail to: (i) the office of the U.S. Trustee pursuant to Local Rule 2002-1(C), (ii) on the Core Parties and 2002 List as defined in the *Order Establishing Certain Notice, Case Management and Administrative Procedures* [Ecf. No. 38], and (iii) to serve Notice only via first class mail, postage prepaid, on all parties who have filed a notice of appearance in this case and provided a mailing address, but do not receive service electronically, with an opportunity for such mailing recipients to request a full copy of the Application. Hunton submits that the proposed method of serving Notice is appropriately tailored to reach those parties who have expressed interest in this case, while properly balancing the costs to the estate.

WHEREFORE, Hunton respectfully requests that this Court enter an Order, substantially in the form attached hereto (i) approving this Application, (ii) providing that Hunton be allowed on an interim basis the sum of \$81,121.00 as compensation for reasonable and necessary professional services rendered to the Trustee, (iii) authorizing Hunton to be paid up to \$70,040.70 of such compensation from funds available for such purposes in the Debtor's 401(k) account in the amounts agreed upon with the Trustee, and for any remaining sums to paid by the estate when the Trustee determines such funds are available, and (iv) for such other relief as the Court deems proper and just.

Date: March 2, 2020

/s/ Tyler P. Brown
Tyler P. Brown (VSB No. 28072)
Jason W. Harbour (VSB No. 68220)
Henry P. (Toby) Long, III (VSB No. 75134)
HUNTON ANDREWS KURTH LLP
Riverfront Plaza, East Tower
951 East Byrd Street
Richmond, Virginia 23219
Telephone: (804) 788-8200
Facsimile: (804) 788-8218

Special Counsel for Trustee

CERTIFICATE OF SERVICE

I hereby certify that on this 2nd day of March, 2020, a true copy of the foregoing Application was served on all parties receiving notices via CM/ECF and a true copy of the Notice of the foregoing Application was served by first class mail on the attached Service List.

/s/ Tyler P. Brown

SERVICE LIST

Name 1	Name 2	Address	City	State	Zip
Matrix One Riverfront Plaza LLC		CN 4000 Forsgate Drive	Cranbury	NJ	08512
Super-Server, LLC		707 East Main Street, Suite 1425	Richmond	Virginia	23219
GLC Business Services, Inc.		28 Prince Street	Rochester	NY	14607
Thomson Reuters Master Data Center		P.O. Box 673451	Detroit	MI	48267-3451
Carlyle Overlook JV, LLC		711 High Street	Des Moines	IA	50392
BCa1, LLC c/o Beacon Capital Partners		200 State Street, 5th Floor	Boston	MA	02109
Parmenter Realty Fund III, Inc.		701 Brickell Avenue, Suite 2020	Miami	FL	33131
Latham & Watkins LLP		885 Third Avenue	New York	NY	10022-4834
60 State TRS (DE) LLC		320 Park Avenue, Floor 17	New York	NY	10022
ConvergeOne, Inc.		3344 Highway 149	Eagan	MN	55121
Page White Farrer Limited		Bedford House, 21 John Street	Holborn	London	WC1N 2BF United Kingdom
Thomson West-6292		P.O. Box 629	Carol Stream	IL	60197-6292
Post Oak Realty Investment Partners, LP		13355 Noel Road, 22nd Floor	Dallas	TX	75240
Poe & Cronk Real Estate Group, Inc.		10 S Jefferson Street, Suite 1200	Roanoke	VA	24011
BPP Lower Office REIT Inc.	BPP Connecticut Ave LLC —	BLDG ID: 26870 P.O. Box 209259	Austin	TX	78720-9259
EYP Realty LLC		P.O. Box 844801	Los Angeles	CA	90084-4801
New Boston Long Wharf, LLC	c/o The Corporation Trust Company, r/a	1209 Orange Street	Wilmington	DE	19801
Iron Mountain Records Management		448 Broadway	Ulster Park	NY	12487
NetRight Intermediate LLC	iManage LLC	540 W. Madison Street, Suite 2400	Chicago	IL	60661
Integreon Managed Solutions (ND) Inc.		3247 47th Street South	Fargo	ND	58104

Name 1	Name 2	Address	City	State	Zip
Robert B. Van Arsdale, Esq.	Office of the United States Trustee	701 East Broad Street, Suite 4304	Richmond	Virginia	23219-1885
Tyler P. Brown	Hunton Andrews Kurth LLP	951 East Byrd Street	Richmond	VA	23219
Jason William Harbour	Hunton Andrews Kurth LLP	951 East Byrd Street	Richmond	VA	23219
Henry Pollard Long, III	Hunton Andrews Kurth LLP	951 East Byrd Street	Richmond	VA	23219
Jennifer Ellen Wuebker	Hunton Andrews Kurth LLP	951 East Byrd Street	Richmond	VA	23219
Douglas M. Foley	MCGUIREWOODS LLP	Gateway Plaza 800 East Canal Street	Richmond	Virginia	23219
Sarah B. Boehm	MCGUIREWOODS LLP	Gateway Plaza 800 East Canal Street	Richmond	Virginia	23219
Shawn R. Fox	MCGUIREWOODS LLP	Gateway Plaza 800 East Canal Street	Richmond	Virginia	23219
ULX Partners, LLC		100 Broadway, 22nd Floor	New York	NY	1005
Karen M. Crowley, Esq.	Crowley Liberatore P.C.	150 Boush Street, Suite 300	Norfolk	VA	23510
Michael G. Gallerizzo, Esq.	GEBHARDT & SMITH LLP	One South Street, Suite 2200	Baltimore	MD	21202
Michael D. Nord, Esq.	GEBHARDT & SMITH LLP	One South Street, Suite 2200	Baltimore	MD	21202
Amy Simon Klug	HOLLAND & KNIGHT LLP	1650 Tysons Boulevard, Suite 1700	Tysons	VA	22102
Maria Ellena Chavez-Ruark, Esq.	SAUL EWING ARNSTEIN & LEHR LLP	500 East Pratt Street, 9th Floor	Baltimore	MD	21202
David G. Barger	Greenberg Traurig, LLP	1750 Tysons Boulevard, Suite 1000	McLean	VA	22102
Thomas J. McKee, Jr.	Greenberg Traurig, LLP	1750 Tysons Boulevard, Suite 1000	McLean	VA	22102
Jennifer J. West, Esq.	SPOTTS FAIN PC	411 East Franklin Street, Suite 600	Richmond	VA	23219
Michael G. Wilson, Esq.	MICHAEL WILSON PLC	PO Box 6330	Glen Allen	VA	23058
Nicola G. Suglia, Esq.	Fleischer, Fleischer & Suglia, P.C.	Four Greentree Centre 601 Route 73 N., Suite 305	Marlton	NJ	08053
Bank Direct Capital Finance	c/o Kevin J. Funk Durette Arkema Gerson & Gill PC	1111 East Main Street, 16th Floor	Richmond	VA	23219

Name 1	Name 2	Address	City	State	Zip
Harris County	c/o John P. Dillman Linebarger Goggan Blair & Sampson, LLP	PO Box 3064	Houston	TX	77253-3064
Kenneth N. Whitehurst, III	Office of the United States Trustee	701 East Broad Street, Suite 4304	Richmond	VA	23219
Parma Richmond, LLC	c/o Kevin J. Funk Durette Arkema Gerson & Gill PC	1111 East Main Street, 16th Floor	Richmond	VA	23219
Joseph Corrigan	Iron Mountain Information Mgmt, LLC	One Federal Street	Boston	MA	02110
Robert C. Gill, Esq.	SAUL EWING ARNSTEIN & LEHR LLP	1919 Pennsylvania Avenue, N.W., Suite 550	Washington	D.C.	20006-3434
Mary Joanne Dowd, Esq.	Arent Fox LLP	1717 K Street, NW	Washington	D.C.	20006
Jackson D. Toof, Esq.	Arent Fox LLP	1717 K Street, NW	Washington	D.C.	20006
Neil E. McCullagh, Esq.	SPOTTS FAIN PC	411 East Franklin Street, Suite 600	Richmond	VA	23219
Cynthia L. Hegarty	MORRISON SUND, PLLC	5125 County Road 101, Suite 200	Minnetonka	MN	55345
Joshua D. Stiff, Esq.	WOLCOTT RIVERS GATES	200 Bendix Road, Suite 300	Virginia Beach	VA	23452
Grayson T. Orsini, Esq.	WOLCOTT RIVERS GATES	200 Bendix Road, Suite 300	Virginia Beach	VA	23452
Amy Wiekell	Commonwealth of Pennsylvania Department of Labor and Industry Collections Support Unit	651 Boas Street, Room 925	Harrisburg	PA	17121
Latonya Mallory	c/o Robert T. Hall Hall & Sethi, P.L.C.	11260 Roger Bacon Drive, Suite 400	Reston	VA	20190
David R. Ruby, Esq.	ThompsonMcMullan, P.C.	100 Shockoe Slip, Third Floor	Richmond	VA	23219
William D. Prince IV, Esq.	ThompsonMcMullan, P.C.	100 Shockoe Slip, Third Floor	Richmond	VA	23219
JM Partners, LLC	Attn: John Marshall	6800 Paragon Place, Suite 202	Richmond	VA	23230-1656

Name 1	Name 2	Address	City	State	Zip
Peter D. Bilowz, Esq.	GOULSTON & STORRS PC	400 Atlantic Avenue	Boston	MA	02110-3333
Douglas B. Rosner, Esq.	GOULSTON & STORRS PC	400 Atlantic Avenue	Boston	MA	02110-3333
Robert H. Chappell III, Esq.	SPOTTS FAIN PC	411 East Franklin Street, Suite 600	Richmond	VA	23219
Karl A. Moses, Jr., Esq.	SPOTTS FAIN PC	411 East Franklin Street, Suite 600	Richmond	VA	23219
Shawn C. Whittaker, Esq.	Whittaker/Myers, PC	1010 Rockville Pike, Suite 607	Rockville	MD	20852
Alexander R. Green, Esq.	CLARK HILL, PLC	1001 Pennsylvania Ave NW, STE 1300 S	Washington	D.C.	20004
Linda Georgiadis	c/o Ronald A. Page, Jr. Ronald Page, PLC	P.O. Box 73524	N. Chesterfield	VA	23235
Lynn L. Tavenner, Trustee	c/o Paula S. Beran, Esq. Tavenner & Beran, PLC	20 N. 8th Street, 2nd Floor	Richmond	VA	23219

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:

LECLAIRRYAN PLLC,

Debtor.¹

Chapter 7

Case No. 19-34574 (KRH)

**ORDER GRANTING FIRST INTERIM APPLICATION OF HUNTON ANDREWS
KURTH LLP, SPECIAL COUNSEL FOR TRUSTEE, FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED**

Upon consideration of the First Interim Application (the “Application”) of Hunton Andrews Kurth LLP (“Hunton”), special counsel for Lynn L. Tavenner, Chapter 7 Trustee (the “Trustee”) for the bankruptcy estate of LeClairRyan PLLC (the “Debtor”) for the period from November 1, 2019, through January 31, 2020 (the “First Application Period”); and the Court having reviewed the Application, and finding that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and determining that proper and adequate notice has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefore,

IT IS HEREBY ORDERED that:

1. The Application is GRANTED.
2. Hunton is allowed interim compensation and reimbursement of expenses for the Application Period in the amounts set forth in the Application.
3. Hunton is awarded fees in the amount of \$81,121.00 as requested in the

¹

The last four digits of the Debtor’s federal tax identification number are 2451.

Application, on an interim basis, and the Trustee is authorized to allow Hunton to be paid up to \$70,040.70 of such fees from the Debtor's 401(k) account, with any remaining unpaid fees to be payable by the estate when the Trustee determines funds are available to make such payments.

4. The Trustee is authorized and empowered to take such actions as may be necessary and appropriate to implement the terms of this Order.

5. Hunton is granted a limited waiver of Bankruptcy Rule 2002(a)(6) and Local Rule 2002-1 to serve a full copy of the Application as proposed therein.

6. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

7. This Order shall be effective immediately upon entry.

Dated: _____, 2020

UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

HUNTON ANDREWS KURTH LLP

/s/ Tyler P. Brown
Tyler P. Brown (VSB No. 28072)
Jason W. Harbour (VSB No. 68220)
Henry P. (Toby) Long, III (VSB No. 75134)
HUNTON ANDREWS KURTH LLP
Riverfront Plaza, East Tower
951 East Byrd Street
Richmond, Virginia 23219
Telephone: (804) 788-8200
Facsimile: (804) 788-8218

Special Counsel for the Trustee

LOCAL RULE 9022-1 CERTIFICATION

I, Tyler P. Brown, hereby certify that the foregoing proposed order was served on all necessary parties.

/s/ Tyler P. Brown

EXHIBIT A

Summary Schedule of all time expended by Hunton professionals and paraprofessionals
First Application Period
(From 11/1/2019 through 1/31/2020)

Professional Name	Position of the Applicant and Area of Expertise	Hourly Billing Rate (including changes)	Hours	Value
Brown, Tyler P	Partner/Bankruptcy	\$883.00	10.00	\$8,830.00
Ritter, II, John G	Partner/Tax & Erisa	\$903.00	2.00	\$1,806.00
Agostinho, Jessica N	Partner/Tax & Erisa	\$736.00	1.20	\$883.20
Alexander, Michael W	Associate/Tax & Erisa	\$622.00	110.40	\$68,668.80
Long, III, Henry P	Associate/Bankruptcy	\$622.00	1.50	\$933.00
Grand Total			125.10	\$81,121.00
BLENDED RATE:			\$648.45 per hour	

EXHIBIT B

Summary Schedule of hours and fees categorized by project code
First Application Period
(From 11/1/2019 through 1/31/2020)

Project Code	Description	Hours	Value
160	Fee/Employment Applications	2.40	\$1,936.50
220	Labor Agreements/Pensions/Benefits	12.80	\$8,646.20
221	401(k) Administration	109.10	\$70,040.70
310	Claims Administration and Objections	0.80	\$497.60
Grand Total		125.10	\$81,121.00

EXHIBIT C

Detailed Chronological Itemization of Services
First Application Period
(From 11/1/2019 through 1/31/2020)

FEE / EMPLOYMENT APPLICATIONS

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/05/2019	T P BROWN	160	Work on draft retention application	0.50	441.50
11/27/2019	T P BROWN	160	Work on retention application and related conference with T.Long	0.80	706.40
12/02/2019	T P BROWN	160	Revise proposed retention application and forward to L.Tavener and P.Beran to review	0.30	264.90
12/06/2019	T P BROWN	160	Revise retention application and related emails with Tavener & Beran and T.Long	0.10	88.30
12/06/2019	H P LONG, III	160	Analyze, finalize and coordinate filing of Hunton's special counsel application (.50), and communications with T. Brown (.10) and P. Beran (.10) concerning the same	0.70	435.40
		TOTAL 160		2.40	

LABOR AGREEMENTS/PENSIONS/BENEFITS

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/05/2019	T P BROWN	220	Emails and conference with M.Alexander	0.80	706.40
11/05/2019	M W ALEXANDER	220	Review background emails from LeClairRyan, United Lex, and L. Tavener regarding benefits issues (.3); telephone conference with T. Brown regarding project to wrap up benefit plans and related issues (.3); begin reviewing and analyzing latest benefit plan Forms 5500 (.5); prepare notes regarding foregoing (.2)	1.30	808.60

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/06/2019	T P BROWN	220	Telephone call with L.Tavener and P.Beran re 401(k) plan and other issues	0.30	264.90
11/06/2019	M W ALEXANDER	220	Review LeClairRyan files for emails or documents relevant to benefit plans (.2); review notice of plan terminations and other benefit emails (.3)	0.50	311.00
11/07/2019	T P BROWN	220	Review emails with M.Alexander and trustee re 401(k) issues	0.10	88.30
11/07/2019	M W ALEXANDER	220	Review initial emails from L. Tavenner regarding project to wrap up benefit plan (.2); prepare responses to L. Tavenner's initial emails (.3); continue reviewing and consolidating notes (.3); research welfare plan notice issue (.3)	1.10	684.20
11/08/2019	J G RITTER, II	220	Conference with Alexander regarding certifying/directing Fidelity regarding rollovers	0.30	270.90
11/13/2019	M W ALEXANDER	220	Telephone conference with J. Agostinho regarding prior work done for Company relating to welfare and retirement plans	0.50	311.00
12/02/2019	M W ALEXANDER	220	Telephone conference with DOL agent on no-name basis regarding 5500	0.30	186.60
12/02/2019	T P BROWN	220	Telephone call with L.Tavener, P.Beran and M.Alexander re 401(k) issues	0.60	529.80
12/02/2019	T P BROWN	220	Review emails from P.Beran re LR payments to audit firm and related invoices	0.20	176.60
12/03/2019	M W ALEXANDER	220	Review and analyze DOL Notice regarding late 401k 5500 (.2); research DOL voluntary compliance program procedures and penalties (.5); prepare email to L. Tavenner regarding DOL notice and related issues (.4)	1.10	684.20

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/04/2019	M W ALEXANDER	220	Review notes from conference with L. Smoot of the DOL (.1); prepare email to DOL agent Scott Albert regarding 401k Form 5500 (.3); prepare list of questions to discuss with DOL (.3); office conference with J. Ritter regarding DOL notice (.3)	1.00	622.00
12/06/2019	T P BROWN	220	Emails with M.Alexander re call from 401(k) participant	0.10	88.30
12/06/2019	M W ALEXANDER	220	Review question from R. Nendel-Flores regarding collections from former LR clients (.1); request name of contact for Mr. Nendel-Flores from L. Tavenner and review reply from P. Beran (.1); prepare first draft of letter to former 401k participants regarding 2018 excess deferrals and related issues, and review related Fidelity letter and spreadsheet (1.3); prepare email to R. Ocheltree regarding draft letter (.2)	1.70	1,057.40
12/08/2019	M W ALEXANDER	220	Review response from R. Ocheltree regarding draft letter to 401k participants regarding correction (.1); review and analyze two spreadsheets sent by R. Ocheltree relating to calculations and corrections of 401k excess deferrals during 2018 plan year (.8); prepare notes and follow-up questions regarding same (.2)	1.10	684.20
12/09/2019	M W ALEXANDER	220	Continue review and analysis of spreadsheets relating to calculations and corrections of 401k excess deferrals during 2018 plan year (.6); finalize list of follow-up questions and send list to R. Ocheltree (.4)	1.00	622.00
12/12/2019	T P BROWN	220	Emails to and from M.Alexander re response to DOL on audit	0.20	176.60

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/13/2019	M W ALEXANDER	220	Review and analyze R. Ocheltree responses to follow-up questions regarding calculations and corrections of excess 401k deferrals for 2018 (.3); request clarifications regarding same (.1); review clarifications from R. Ocheltree and begin reviewing related spreadsheet (.2)	0.60	373.20
TOTAL 220				12.80	

401(K) ADMINISTRATION

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/06/2019	M W ALEXANDER	221	Telephone conference with R. Ocheltree (UnitedLex) regarding 401k issues including general background, open issues, and next steps (1.3); office conference with J. Ritter regarding same (.1)	1.40	870.80
11/07/2019	M W ALEXANDER	221	Review and analyze Fidelity rollover form and prepare notes regarding same (.5); begin reviewing 401k documents relating to forfeiture account (.3); review email from Redacted regarding unvested account (.1)	0.90	559.80
11/08/2019	M W ALEXANDER	221	Review Fidelity instructions regarding plan sponsor webstation (PSW) (.2); review account of participant Redacted relating to forfeiture issue (.4); telephone conference with Fidelity representative J. Soucy regarding miscellaneous 401k and PSW issues, including rollover approvals (.5); prepare email to L. Tavenner regarding approval of rollovers (.4); review and respond to email from P. Beran regarding same (.1); further review Fidelity rollover form (.2)	1.80	1,119.60

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/11/2019	M W ALEXANDER	221	Research 401k QJSA waiver and consent rules (1.0); request copies of 401k termination notice, special tax notice, and distribution notice from R. Ocheltree (.2); initial review and analysis of the notices (.6); prepare follow-up request to R. Ocheltree (.2); prepare email to L. Tavenner summarizing issues with 401k distribution forms (.4); begin researching 411(d)(3) plan termination vesting issue (.5)	2.90	1,803.80
11/12/2019	M W ALEXANDER	221	Continue overview of Fidelity PSW and miscellaneous documents and other 401k plan information (.7); review and analyze draft letter to participants regarding overpayments (.3); further analyze letter of direction to Fidelity with step-by-step directions regarding plan termination (.5); prepare notes summarizing foregoing and open issues (.4)	1.90	1,181.80
11/13/2019	M W ALEXANDER	221	Review and analyze past correspondence from Fidelity transition team (forwarded by L. Tavenner and J. Soucy) relating to 401k termination steps and open issues (1.0); telephone conference with Fidelity transition team regarding plan termination issues (.9); telephone conference with 401k participant [Redacted] regarding loan rollover issue (.3); review email responses from R. Ocheltree (.1); prepare follow-up question regarding Wells Fargo waiver (.1); prepare email to L. Tavenner regarding k-1 issue (.1); review response (.1); update 401k notes regarding foregoing (1.0)	3.60	2,239.20

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/13/2019	J N AGOSTINHO	221	Conference with M. Alexander regarding benefit plan terminations and related issues in connection with LeClair dissolution and bankruptcy.	0.80	588.80
11/14/2019	M W ALEXANDER	221	Telephone conference with L. Tavenner and P. Beran regarding 401k rollover forms and other termination issues (.3); prepare email to R. Ocheltree regarding 401k auditor (.1); three telephone conferences with Fidelity regarding rollover approval procedures and other issues (1.1); review and analyze five rollover request forms (1.2); review summary of Virginia notarization rules (.6); approve two rollover requests in Fidelity PSW and notify L. Tavenner regarding same (.2); telephone conference with two participants regarding loan rollover issues (.3); review completed Fidelity service requests (.3); telephone conference with T. Brown regarding audit and fiduciary issues (.2); leave voice message with auditor regarding 401k plan (.1)	4.40	2,736.80
11/14/2019	T P BROWN	221	Conference with M. Alexander re 401(k) and related issues	0.20	176.60
11/15/2019	M W ALEXANDER	221	Telephone conference with M. Boliek regarding plan audit and related issues (.5); review and respond to email from R. Ocheltree regarding Redacted rollover (.1); telephone conference with Redacted regarding same (.2); telephone conference with Fidelity testing and compliance representative (.5)	1.30	808.60
11/17/2019	M W ALEXANDER	221	Review plan loan reports posted in PSW	0.20	124.40

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/18/2019	M W ALEXANDER	221	Review rollover election form sent by L. Tavenner (.1); review form and prepare response to L. Tavenner (.1); approve rollover in Fidelity PSW (.1)	0.30	186.60
11/19/2019	J G RITTER, II	221	Conference Alexander regarding forfeitures	0.20	180.60
11/19/2019	M W ALEXANDER	221	Review file correspondence regarding plan termination resolutions (.2); review and analyze resolutions (.3); telephone conference with Fidelity transition team regarding vesting of participants (.4); review and analyze PSW spreadsheets regarding same (.3); office conference with J. Ritter regarding vesting issues (.2); review notes and prepare list of talking points regarding plan termination and send to R. Ocheltree (.5); finalize review and analysis of 401k plan and SPD relating to forfeiture and vesting issues (.4); prepare email to J. Agostinho regarding same (.2); research IRS guidance, case law, and treatises regarding vesting of affected participants upon plan termination (1.0)	3.50	2,177.00

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/20/2019	M W ALEXANDER	221	Continue researching and analyzing case law and IRS guidance regarding vesting upon termination and update notes regarding same (1.6); review J. Agostinho reply regarding vesting and distribution timing issues (.1); telephone conference with J. Agostinho regarding same (.3); review and respond to email from L. Tavenner regarding [Redacted] and review [Redacted] account in PSW (.4); telephone conference with [Redacted] (.1); office conference with J. Ritter regarding vesting and related issues (.3); further review and analyze PSW spreadsheets relating to forfeitures (.7); telephone conference with Fidelity representative regarding forced distribution date (.4); telephone conference with R. Ocheltree regarding miscellaneous issues (.6); review [Redacted] rollover request, prepare response to L. Tavenner, and approve rollover in PSW (.3); telephone conference with T. Brown regarding termination issues (.7); prepare notes regarding same (.2)	5.70	3,545.40
11/20/2019	J N AGOSTINHO	221	Conference with M. Alexander regarding timing for payout of benefits from terminated 401(k) plan.	0.40	294.40
11/20/2019	T P BROWN	221	Conference with M. Alexander re 401(k) issues and potential strategy and emails with LR personnel re proposed call	0.90	794.70
11/21/2019	J G RITTER, II	221	Conference with Alexander regarding forfeitures, directions/advice from Hermitage	0.50	451.50

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/21/2019	M W ALEXANDER	221	Review notes and correspondence regarding open issues in preparation for call with R. Ocheltree (.5); telephone conference with R. Ocheltree and update notes (1.5); request updated participant reports in PSW (.1); review and analyze reports (.3); review rollover form from Redacted (.2); telephone conference with Redacted regarding notary issue (.2); prepare email to L. Tavenner regarding same (.1); review and update notes in preparation for call with D. Jones, C. Lange, and T. Brown regarding plan issues (.5); telephone conference with D. Jones, C. Lange, and T. Brown (.8); review DOL guidance regarding search for missing participants (.5); prepare email to T. Brown regarding timing of plan termination (.4); begin preparing draft email to L. Tavenner regarding same (.3)	5.40	3,358.80
11/21/2019	T P BROWN	221	Conference call with M.Alexander, D.Jones and C.Lang re 401(k) issues and prepare for call	1.00	883.00

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/22/2019	M W ALEXANDER	221	Further research and analyze DOL guidance regarding plan termination issues (1.3); prepare list of questions for Fidelity regarding miscellaneous issues (.3); telephone conference with Fidelity regarding same (.4); telephone conference with participant [Redacted] regarding rollover form TSP-60 (.2); initial review of [Redacted] form (.3); request additional information from [Redacted] and review response (.2); prepare email to R. Ocheltree regarding Millennium Trust issues (.2); continue preparing email to L. Tavenner regarding timing of plan termination (.5); review form TSP-60 instructions sent by [Redacted] (.2); prepare follow-up email to [Redacted] (.2); review and respond to question from L. Tavenner regarding TSP-60 (.3); attempt to reach contact at Millennium Trust and leave message (.2); prepare email to participant [Redacted] regarding form TSP-60 (.2); review and approve rollover form for [Redacted] (.2); prepare response to L. Tavenner (.1)	4.80	2,985.60
11/22/2019	T P BROWN	221	Emails with M.Alexander re distribution from 401(k) plan	0.10	88.30
11/24/2019	M W ALEXANDER	221	Review notices from PSW and related documents including loan feedback file and de minimis distribution report (.2); update notes (.1)	0.30	186.60
11/25/2019	J G RITTER, II	221	Conference with Alexander regarding forfeitures, vesting requirements and plan expenses	0.50	451.50

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/25/2019	M W ALEXANDER	221	Review email from Redacted regarding rollover request (.1); telephone conference with Thrift Savings Plan regarding same (.1); prepare response to Redacted (.1); telephone conference with Fidelity regarding miscellaneous plan administration and termination issues (.6); research and analyze IRS guidance regarding vesting upon plan termination (.6); office conference with J. Ritter regarding same (.3); review PSW spreadsheets regarding cessation of contributions (.2)	2.00	1,244.00
11/26/2019	M W ALEXANDER	221	Review notes and PSW reports in preparation for call regarding termination timing (.2); telephone conference with L. Tavenner and P. Beran regarding same and vesting issue (1.2); telephone conference with T. Brown summarizing issues discussed with L. Tavenner (.2); respond to Redacted regarding TSP-60 (.1); telephone conference with Fidelity regarding termination delay and plan loans (.6); telephone conference with two participants regarding loan payoff issues (.5); send list of loan participants to R. Ocheltree and request contact information (.2); review reply (.1)	3.10	1,928.20
11/26/2019	T P BROWN	221	Telephone call with M.Alexander re 401(k) plan issues; emails with L.Tavenner re same	0.50	441.50

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
11/27/2019	M W ALEXANDER	221	Review plan loan contact information from R. Ocheltree (.2); prepare email to L. Tavenner regarding same and review reply (.2); telephone conference with Fidelity regarding [Redacted] rollover request (.3); review and reply to question from [Redacted] (.2); review and sign [Redacted] rollover form and post to Fidelity's PSW (.2); prepare emails to L. Tavenner and [Redacted] regarding same (.2); prepare email to R. Ocheltree regarding 2018 corrective distribution letter (.1); review and reply to email from S. Lenox regarding archived plan files (.1); work with IT department to download files (.2); review and complete [Redacted] TSP-60 form and forward to L. Tavenner (.3); review PSW accounts of ten participants with loan balances (.4); telephone conference with participants or leave messages regarding loan payoff issues (1.3); research 401k audit firms online (.5); review and organize email correspondence relating to plan termination (.3); review Fidelity message regarding issue with [Redacted] rollover and conference with Fidelity regarding same (.4); telephone conference with participant [Redacted] regarding loan payoff (.3)	5.20	3,234.40
11/29/2019	M W ALEXANDER	221	Telephone conference with Fidelity transition team regarding status of [Redacted] issue (.2); review PSW to confirm [Redacted] rollover completed (.1); telephone conference with Fidelity regarding loan payoff process (.2); prepare email to participant [Redacted] regarding same and review reply (.2)	0.70	435.40

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/02/2019	M W ALEXANDER	221	Miscellaneous work relating to prospective audit firms, including emails, telephone calls, and follow-up conference call with L. Tavenner, P. Beran, and T. Brown regarding plan audit and other termination issues (2.5); miscellaneous correspondence, PSW review, and conference calls regarding loan payoff and rollover issues (.9); telephone conference with Fidelity transition team regarding miscellaneous participant and termination issues (.8); review Millennium Trust rollover agreements (.6); telephone conference with Millennium Trust regarding same and upcoming cashouts (.4); review emails and attachments relating to Elliott Davis invoices (.2)	5.40	3,358.80
12/03/2019	M W ALEXANDER	221	Miscellaneous email and telephone calls relating to potential audit firms (.7); miscellaneous review, analysis, and correspondence relating to participant loan payoff issues (1.3); miscellaneous work relating to identification of expenses paid by plan to Elliott Davis and other plan expenses (.7); review files to locate Elliott Davis engagement and withdrawal letters, and forward to L. Tavenner (.2); miscellaneous work with Millennium Trust regarding rollovers and annuity contracts (.7); review and respond to emails regarding [Redacted] rollover, review [Redacted] account, and prepare responses (.5); search for participant [Redacted] regarding benefit rollover, and leave message with current employer (.4); generate and review report in PSW of remaining participants with money purchase assets (.3)	4.80	2,985.60

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/03/2019	T P BROWN	221	Review emails from and to M.Alexander re strategy and re audit fee payments and potential new auditor	0.20	176.60
12/04/2019	M W ALEXANDER	221	Telephone conference with Fidelity regarding Millennium Trust rollover spreadsheet (.2); review emails between Fidelity and Millennium Trust regarding annuity rollovers (.2); review plan document regarding treatment of money purchase plan assets (.3); review PSW Form 5500 filing procedures (.4); telephone conference with Fidelity representative regarding same (.3); assist four participants in resolving plan loan issues (.8); provide directions to Fidelity regarding same (.3); telephone conference with prospective plan auditor (.1); review and analyze Elliott Davis plan audit engagement and withdrawal letters (.5); office conference with J. Ritter regarding same (.1)	3.20	1,990.40
12/04/2019	J G RITTER, II	221	Conference with Alexander regarding 5500 audit and demand letter to Elliott Davis	0.50	451.50
12/05/2019	T P BROWN	221	Conference with M.Alexander re demand letter and 401(k) termination issues	0.30	264.90

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/05/2019	M W ALEXANDER	221	Review email from [Redacted] regarding loan issues, review PSW account regarding same, and prepare response to [Redacted] (.6); provide update to L. Tavenner regarding exclusion of loan participants from cashouts (.4); telephone conference with Fidelity regarding same (.2); review and respond to questions from prospective plan auditor, A. Boyles of YHB (.3); review responses from L. Tavenner regarding call with Keiter and send email to Keiter regarding same (.2); prepare initial outline and initial draft of demand letter to Elliott Davis (2.2); prepare email to R. Ocheltree regarding Elliott Davis facts, and review reply (.3); telephone conferences with participants regarding loan issues and review related PSW accounts and emails (1.0); review second TSP rollover form, send form to Lynn, and reply to participant (.3); telephone conference with T. Brown regarding miscellaneous plan termination and audit issues (.3)	5.80	3,607.60
12/06/2019	T P BROWN	221	Work on demand letter to prior auditor re audit and related email to Tavenner & Beran	0.40	353.20
12/06/2019	M W ALEXANDER	221	Review PSW for status of forceout to Millennium Trust (.1); review and respond to request from R. Ocheltree to exclude [Redacted] from forceout (.2); provide direction to Fidelity regarding same, and review responses (.2); review and reply to L. Tavenner emails regarding TSP rollover form and Keiter conference call (.3); notify B. DeFazio regarding conference call with Keiter (.1)	0.90	559.80

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/07/2019	M W ALEXANDER	221	Review PSW to confirm Fidelity executed forceout of assets to Millennium Trust	0.10	62.20
12/09/2019	T P BROWN	221	Emails with M.Alexander re audit issues	0.10	88.30
12/09/2019	M W ALEXANDER	221	Review notes and correspondence regarding vesting claim from former participant Redacted (.2); review plan document and SPD regarding claims procedures and vesting/forfeiture provisions (.4); begin preparing first draft of claim denial letter to Redacted (.3); initial review of questions from prospective auditor T. Healy (of PBMares) (.2); telephone conference with T. Healy regarding same (.6); telephone conference with Keiter auditors, L. Tavenner, P. Beran and B. DeFazio regarding plan audits (.5); follow-up discussion with L. Tavenner and P. Beran regarding same (.2); prepare email to T. Brown regarding same (.1); forward signed TSP rollover form to Redacted (.1)	2.60	1,617.20

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/10/2019	M W ALEXANDER	221	Telephone conference with Redacted regarding loan and review related PSW account (.2); review and respond to follow-up email from Keiter regarding plan audit (.2); telephone conference with prospective auditor A. Boyles (of YHB) (.3); telephone conference with Fidelity regarding audit issues and prepare related service request (.5); finalize responses to Redacted audit questions and forward to L. Tavenner for review (.7); begin preparing draft response letter to DOL regarding 5500 (.3); telephone conference with L. Tavenner, P. Beran, and T. Brown regarding request for information from Elliott Davis (.3); further review and analyze Elliott Davis engagement and withdrawal letters regarding return of plan information (.4)	2.90	1,803.80
12/10/2019	T P BROWN	221	Prepare for and participate in call with L.Tavenner, P.Beran and M.Alexander	0.30	264.90
12/11/2019	M W ALEXANDER	221	Review PSW relating to loan default for participant Redacted (.2); two telephone conferences with Redacted regarding loan issue (.3); two conference calls with Fidelity regarding same (.5); prepare service request to Fidelity requesting correction of Redacted loan issue (.3); research and analyze DOL guidance and legal treatises regarding late 5500s, penalties, correction procedures, and related issues (1.9); continue preparing draft response letter to the DOL (2.0)	5.20	3,234.40

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/12/2019	M W ALEXANDER	221	Continue reviewing and revising 5500 response letter to DOL (.5); office conference with J. Ritter regarding same (.2); request and review comments from T. Brown regarding letter to DOL (.2); revise letter accordingly (.5); finalize letter and send to L. Tavenner for review and provide instructions regarding same (.4); check PSW regarding Redacted loan (.1); review related email and attachment from Redacted and upload to PSW (.2); email B. DeFazio regarding Elliott Davis call and review reply (.2); telephone conference with IT department regarding LeClairRyan documents (.2); two telephone conferences with participant Redacted regarding loan (.2); three telephone conferences (with R. Ocheltree, B. DeFazio and Keiter auditor) relating to documents needed for audit and related issues (.7)	3.40	2,114.80

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/13/2019	M W ALEXANDER	221	Review PSW for status of loan payoffs and service request for Redacted (.1); review and respond to B. DeFazio regarding access to 2018 audit documents (.2); two telephone conferences with B. DeFazio regarding information for 2018 audit (.2); review and analyze screen shot showing all audit documents (.3); review email from B. DeFazio to Keiter regarding audit support documents (.1); prepare email to T. Brown regarding same in relation to demand letter and review response (.3); send follow-up clarification email to Keiter regarding audit documents (.2); review and analyze audit bid estimate from Keiter, prepare email to T. Brown regarding same, and review reply (.4); prepare email to L. Tavenner regarding Keiter's bid (.2)	2.00	1,244.00
12/13/2019	T P BROWN	221	Emails with M.Alexander re ED audit letter and bid from Keiter	0.20	176.60
12/19/2019	M W ALEXANDER	221	Review message from Redacted regarding loan issue, review PSW account regarding same, and leave voice message with Redacted (.4); prepare email to Redacted regarding loan payoff issue (.1); prepare email to T. Brown regarding status of response to prospective audit firm, and review response (.2); prepare email to L. Tavenner regarding same (.2)	0.90	559.80
12/19/2019	T P BROWN	221	Emails with M. Alexander re bids for 401(k) audits	0.20	176.60

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/26/2019	M W ALEXANDER	221	Continue preparing draft claim denial letter to participant Redacted relating to forfeited benefit (1.0); further review DOL claims rules and plan provisions regarding same (.2); review and finalize letter to Redacted and send to L. Tavenner with email explaining same (.3); review Fidelity PSW regarding status of loan payoffs (.1)	1.60	995.20
12/26/2019	T P BROWN	221	Review draft letter to deny vesting of 401(k) benefits	0.20	176.60
12/27/2019	T P BROWN	221	Review emails from and to M. Alexander re denial of vesting for 401(k) benefits	0.20	176.60
12/27/2019	M W ALEXANDER	221	Review revisions and questions from L. Tavenner regarding claim denial letter (.2); prepare response to L. Tavenner regarding same (.2); finalize letter and send to L. Tavenner (.1); prepare emails to participants Redacted regarding rollover of 401k balances (.3); telephone conference with Fidelity regarding same and related issues (.2)	1.00	622.00
12/30/2019	M W ALEXANDER	221	Work with Fidelity to ensure final rollovers of remaining accounts and related issues (.5); review and reply to emails from participant Redacted regarding same (.2); review Redacted rollover form, sign form, and post to PSW (.3)	1.00	622.00
12/31/2019	T P BROWN	221	Review emails from and to M. Alexander re 401(k) termination and forfeiture account and consider related strategy	0.20	176.60

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/31/2019	M W ALEXANDER	221	Check Fidelity's PSW to confirm participant count reduced to zero (.1); review PSW summary of remaining assets (.1); telephone conference with Fidelity regarding same (.2); provide plan termination status update to L. Tavenner (.1)	0.50	311.00
01/01/2020	M W ALEXANDER	221	Review and analyze Fidelity administrative services agreement regarding revenue sharing credits (.3); prepare email to Fidelity with follow-up questions regarding same (.1); preliminary review of two invoices posted in PSW (.1)	0.50	311.00
01/02/2020	M W ALEXANDER	221	Telephone conference with Fidelity regarding status of any future revenue sharing credits (.2); further review and analyze latest two invoices posted in Fidelity PSW (.4)	0.60	373.20
01/06/2020	M W ALEXANDER	221	Review and analyze annual audit report for Fidelity "investment strategy tool" (.2); research 401k audit requirements for computer-generated advice (.2); prepare email to L. Tavenner summarizing conclusions (.1); prepare email to R. Ocheltree regarding PSW user access list, and review reply (.3); prepare email to L. Tavenner regarding PSW user access list and requesting directions (.5); review response from L. Tavenner and revise access list accordingly (.3); telephone conference with Fidelity regarding same (.1)	1.70	1,057.40
01/07/2020	T P BROWN	221	Conference with M.Alexander re auditor engagement	0.20	176.60

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
01/10/2020	M W ALEXANDER	221	Review email correspondence between L. Tavenner and Keiter regarding 401k audit (.2); at request of L. Tavenner, review and analyze Keiter's draft engagement letter (.8); research and analyze ERISA and DOL guidance regarding plan audit requirements (.3); review prior audit reports for LR 401k plan (.2); prepare email to T. Brown regarding auditor's hourly rates and review response (.3); prepare proposed revisions to engagement letter (.5); prepare email to L. Tavenner attaching proposed revisions and summarizing same (.5)	2.80	1,741.60
01/10/2020	T P BROWN	221	Emails with M.Alexander re engagement letter issues for Keiter auditing of plan; emails with L.Tavenner and with D.Jones re NYS tax filing	0.50	441.50
01/13/2020	T P BROWN	221	Telephone call with L.Tavenner and P.Beran re 401(k) audit; email with L.Tavenner and P.Beran re end of attorney billing at LR	0.30	264.90
01/15/2020	M W ALEXANDER	221	Review audit proposal from T. Healy of PBMares and related email (.2); respond to T. Healy and forward proposal to L. Tavenner (.1)	0.30	186.60
01/17/2020	M W ALEXANDER	221	Review signed conflicts waiver; (.1); review request from L. Tavenner regarding Keiter engagement letter and waiver (.1); request clarification from L. Tavenner regarding same (.1); forward signed waiver and edits to engagement letter to Keiter with email summarizing same (.2)	0.50	311.00
01/20/2020	M W ALEXANDER	221	Review emails from Keiter relating to revised 401k audit engagement letter (.1); review Keiter fee schedule (.1); review revised engagement letter (.2); prepare email to L. Tavenner regarding same (.1)	0.50	311.00

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
01/23/2020	M W ALEXANDER	221	Search correspondence and notes relevant to 2018 correction of excess deferrals and review same (.6); research IRS guidance regarding return of ineligible IRA contributions (.3); begin reviewing IRS guidance regarding correction of 401k excess amounts and related issues (.2)	1.10	684.20
01/24/2020	M W ALEXANDER	221	Review Keiter's request for audit access to Fidelity website (.1); prepare email to L. Tavenner regarding same and review response (.2); telephone conference with Fidelity regarding audit access and related issues (.5); request information from Keiter and review response (.2); review and complete Fidelity's user access form (.4); notify Keiter regarding same (.1)	1.50	933.00
TOTAL 221				108.70	

CLAIMS ADMINISTRATION AND OBJECTIONS

DATE	TIMEKEEPER	TASK	DESCRIPTION	HOURS	VALUE
12/06/2019	H P LONG, III	310	Analyze and respond to question from P. Beran concerning documents related to ULXP and ABL loans, including analyzing and providing all such documents to P. Beran	0.80	497.60
TOTAL 310				0.80	